

(2) Whenever any person is convicted of an offence under sub-rule (1) the magistrate shall in addition to any fine which may be imposed recovers summarily and pay over to the corporation, the amounts, if any, due under the heads specified in clauses (a) and (b) of sub-rule (1), and may in his discretion also recover summarily and pay to the corporation such amount, if any, as he may fix as the costs of the prosecution.

37. Neither the commissioner nor any corporation officer or servant shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules.

38. In these rules, the expression 'tax' includes payments due by way of penalty under section 119 or by way of composition for a tax.

SCHEDULE IV

(section 110)

MAXIMUM RATES OF TAX ON PROFESSIONS, TRADES, CALLINGS
AND EMPLOYMENTS

Class I.

Yearly
Rs.

Every person exercising any profession or calling or engaging in any trade or holding any office or appointment, public or private, or employed in any manner, whose income; pay, salary or pension amounts to five thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to five thousand rupees a month or upwards :—

- | | | |
|--|----|------------------|
| (i) carrying on business as a company ; | .. | — |
| (ii) abkari renters, wholesale and retail traders and
manuafcturers of every kind, contractors,
auctioners, and commission agents ; | | — |
| (iii) bankers, money-lenders, money-changers and
pawn brokers ; | | — |
| (iv) editors and propritors of newspapers ; | .. | — |
| (v) brokers and dealers in securities, shares or bills
of exchange ; | | — |
| (vi) practising barristers, advocates, solicitors,
attorneys, pleaders, and law agents ; | .. | — |
| (vii) practising medical practitioners of all kinds
including hakims, and vaidayas ; | .. | — Two
hundred |
| (viii) dentists and veterinary surgeons ; | .. | — and fifty |
| (ix) architects and civil engineers ; | .. | — rupees |
| (x) owners and farmers of markets and tool farmers ; | | — |
| (xi) keepers of hotels, lodging houses, or boarding
houses ; | .. | — |
| (xii) builders and surveyors ; | .. | — |
| (xiii) owners of mills, warehouses, printing press, oil
presses, cotton press and other press and
factories of all kinds ; | .. | — |
| (xiv) professional artists, photographers, actors and
actresses and owners or managers of circuses
or theatrical companies, musicians and
dancers ; | .. | — |

- (xv) dealers in animals or vehicles and owners, or —
keepers of livery stables or hackney carriages; —
- (xvi) artisans ; —
- (xvii) cinema proprietors and owners of cotton ginning —
factories ; —
- (xviii) chartered accountants, income-tax practitioners, —
sales-tax practitioners and insurance agents ; —

Class II

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount, to four thousand rupees a month or upwards. Two hundred rupees

Class III

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to three thousand rupees a month or upwards. One hundred and fifty rupees

Class IV

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to two thousand rupees a month or upwards. One hundred rupees

Class V

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to one thousand and five hundred rupees a month or upwards. Seventy five rupees

Class VI

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to one thousand rupees a month or upwards. Fifty rupees

Class VII

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards. Twenty five rupees

Class VIII

Every person described in Class I whose income, pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards. Fifteen rupees